



**OFFICE OF ADMINISTRATION
DIVISION OF PURCHASING AND MATERIALS MANAGEMENT
STATE AGENCY FOR SURPLUS PROPERTY**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2002-11
February 6, 2002
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

January 2002

The following problems were discovered as a result of an audit conducted by our office of the Office of Administration, Division of Purchasing and Materials Management, State Agency For Surplus Property.

The State Agency for Surplus Property (SASP) handles state and federal surplus property. State Agencies dispose of property to the SASP who distributes the surplus property to eligible donees (purchasers of property) for a nominal service charge or sells the property to the general public by auction or sealed bid. Since most of the state surplus items are of low value, the SASP could significantly reduce the time currently used to report and track surplus property if the SASP would use the current \$1,000 threshold specified by the State Auditor in the Code of State Regulations.

The SASP does not maintain perpetual inventory records to account for state surplus property received and disposed of. Adequate inventory records are necessary to properly account for surplus property items.

The SASP has not established standard policies and procedures regarding the handling and collection of past-due accounts. As of June 30, 2001, past-due accounts totaled more than \$23,000. Failure to maintain and follow standard procedures increases the likelihood that past-due amounts will not be collected.

Some donees have a credit balance as a result of property returns, overpayments, or duplicate payments. The SASP should mail credit balance statements to donees periodically and return the funds to the donee if necessary.

The SASP maintains a 300 gallon diesel fuel tank and a 300 gallon gasoline fuel tank. All employees have access to the tanks. Logs are not maintained to record fuel usage or to identify the vehicles and machinery filled with fuel. Without fuel usage logs, a reconciliation cannot be performed between fuel purchased, fuel used, and fuel on hand.

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YELLOW SHEET

OFFICE OF ADMINISTRATION
DIVISION OF PURCHASING AND MATERIALS MANAGEMENT
STATE AGENCY FOR SURPLUS PROPERTY

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Bob Holden, Governor
and
Jacquelyn D. White, Commissioner
Office of Administration
and
Jim Miluski, Director
Division of Purchasing and Materials Management
and
Marilyn Steffen, Manager
State Agency for Surplus Property
Jefferson City, MO 65102

We have audited the Office of Administration, Division of Purchasing and Materials Management, State Agency for Surplus Property. The scope of this audit included, but was not necessarily limited to, the years ended June 30, 2001 and 2000. The objectives of this audit were to:

1. Review certain management practices and financial information for compliance with applicable statutes, regulations, and agency policy.
2. Review the efficiency and effectiveness of certain management practices and operations.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed the agency's receipts, expenditures, policies, rules and regulations, contracts, statutes, and other pertinent procedures and documents, and interviewed agency personnel.

As part of our audit, we assessed the agency's management controls to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to management controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our audit was limited to the specific matters described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the agency's management and was not subjected to the procedures applied in our audit of the Office of Administration, Division of Purchasing and Materials Management, State Agency for Surplus Property.

The accompanying Management Advisory Report presents our findings arising from our audit of the Office of Administration, Division of Purchasing and Materials Management, State Agency for Surplus Property.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

October 12, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Randy Doerhoff, CPA
In-Charge Auditor:	Robyn Vogt
Audit Staff:	Norma Payne
	Paul Rozycki

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

OFFICE OF ADMINISTRATION
DIVISION OF PURCHASING AND MATERIALS MANAGEMENT
STATE AGENCY FOR SURPLUS PROPERTY
MANAGEMENT ADVISORY REPORT –
STATE AUDITOR’S FINDINGS

1.	Internal Controls for Receivables
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During our review of internal controls over receivables, we noted the following concerns:

- A. The Missouri State Agency for Surplus Property (SASP), which distributes state and federal surplus property to eligible donees for a nominal service charge, has not established standard policies and procedures regarding the handling and collection of past-due accounts. The SASP monitors past-due accounts using a monthly aging schedule. Past-due accounts as of June 30, 2001, were \$2,674 over 90 days, \$2,187 over 120 days, and \$18,627 over 150 days. At 120 days past-due, the SASP may send a letter requesting payment. At 150 days past-due, the SASP may call the donee to further pursue collection. The SASP may flag the past-due account, which prohibits the donee from acquiring additional surplus property until the past-due account is paid in full. The SASP reviews each past-due account independently to determine what collection activity to pursue.

We noted one donee with a past-due balance of \$9,511. The last payment made on this account was in February 1999 and the donee recently filed for bankruptcy. Although the account was over 150 days past-due in August 1998, the SASP did not flag the account to prohibit future purchases. As a result, the donee acquired property totaling over \$5,600 in August 1998 without paying the past-due balance.

Standard policies and procedures for handling past-due accounts would help ensure uniformity among the donees. Failure to maintain and follow standard procedures increases the likelihood that past-due amounts will not be collected.

- B. Some donees have a credit balance as a result of property returns, overpayments, or duplicate payments. The SASP mails monthly accounts receivable statements to donees with a debit balance, but not to donees with a credit balance. As a result, donees may not realize they have a credit balance.

We noted several instances where donees overpaid their outstanding balance or made duplicate payments. It appears the overpayments and duplicate payments may occur because the SASP does not post receipts to the accounts receivable records in a timely manner. Some delays of up to one month were noted. It appears many donees submitted a payment based on the sales invoice, then submitted a second payment based on the monthly statement distributed by the SASP. Recently, the SASP began contacting donees when payments are received

on accounts with credit balances to inquire if the payment should be returned or held for future purchases. If the SASP had an integrated software program, separate entries to update accounts receivable records would not be necessary and accounts receivable records could be updated in a more timely manner (see MAR 2).

Of the 305 donees in the accounts receivable ledger at June 30, 2001, there were 122 donees (40 percent) with a credit balance. At June 30, 2001, credit balances totaled \$20,900 and debit balances totaled \$100,344. We reviewed twenty-one accounts with outstanding credit balances in excess of \$200 and noted that several had existed for more than a year. Examples of accounts with credit balances include the following:

- 1) A duplicate payment of \$1,424 was made by the Boone Retirement Center in August 1999, increasing its credit balance to \$1,485. This credit balance has remained with no account activity since May 2000.
- 2) The Dakota Center has had a credit balance of \$500 since 1995.
- 3) The Moberly #81 School District received a credit of \$3,100 in 1992. This credit balance decreased between 1992 and 1994 to \$1,900. The donee acquired and paid for some property in 1999. Although the donee had a \$1,900 credit balance, it was not applied to the purchases made in 1999.
- 4) The City of Owensville has had a credit balance of \$735 since 1996. The city has made several acquisitions since then but the credit balance was not applied toward those purchases.
- 5) The City of Poplar Bluff has had a credit balance of \$900 since 1998. The city has made several acquisitions since then but the credit balance was not applied toward those purchases.
- 6) The Secretary of State's office has had a credit balance of \$222 since 1993. Several purchases and subsequent payments have been made since then but the credit balance was not applied towards those purchases.
- 7) An overpayment of \$3,378 in September 1994 resulted in a credit balance for the St. Louis Special School District. The school has made several purchase since 1994 and part of the credit balance was applied; however, as of June 30, 2001, a credit of \$2,512 remained.
- 8) The City of West Plains has had a credit balance of \$800 since 1994. The city made subsequent purchases in 1999 but the credit balance was not applied toward those purchases.

The SASP should periodically investigate large credit balances and return the funds to the donee if necessary.

WE RECOMMEND the SASP:

- A. Establish standard policies and procedures for the collection of past-due accounts.
- B. Post payments to the accounts receivable records in a timely manner. In addition, the SASP should prepare monthly credit balance statements and periodically investigate and resolve account credit balances.

AUDITEE'S RESPONSE

- A. *The SASP agrees. Our existing policy will be documented in writing and issued to all donees.*
- B. *The SASP agrees.*

2. Computer Applications

The SASP maintains its perpetual inventory, sales, cash receipts, and accounts receivable records on computer spreadsheets. The various spreadsheets are not designed to interface and update each other. For example, a sales transaction must be entered on three separate spreadsheets: the sales record, the perpetual inventory record, and the accounts receivable record. In addition, a cash receipt must be entered on two separate spreadsheets: the cash receipts record and the accounts receivable record.

Entering the same transaction more than once onto separate spreadsheets results in a duplication of work and can increase the risk of errors and inconsistent recordings.

WE RECOMMEND the SASP reevaluate its data processing needs and obtain or develop software that maintains inventory, sales, and cash receipts accounting and control information without duplication of data entry.

AUDITEE'S RESPONSE

The SASP agrees. However, system costs limit our ability to obtain a data system meeting our needs. The SASP will continue to investigate cost effective solutions.

3. State Surplus Property Procedures

- A. Section 34.140, RSM0 2000, gives the SASP the authority to distribute state owned surplus or unneeded supplies and property to other state agencies and to donees eligible under the federal surplus property program. In addition, the SASP

can sell surplus or unneeded supplies or property to the general public by auction or sealed bid.

A state agency that wants to dispose of property completes a Report of State Owned Surplus Property (Form SS-1) and submits the form to the SASP. The SASP gives the agency authorization to deliver the property items to the SASP location, or in some cases the SASP gives the agency authorization for local disposal. State agencies are not suppose to transport surplus property to the SASP without prior authorization from the SASP. The state agency has to store the property until the SASP provides disposition instructions. As a result, state agencies frequently have to hold unneeded property awaiting the SASP's authorization.

When the surplus property is delivered, the SASP compares the Form SS-1 to the property delivered to ensure the accuracy of the Form SS-1 and to verify that all items are received. Based on discussions with SASP personnel and our observations, this verification takes considerable time and effort especially when initial comparisons do not agree. The SASP receives about 3,000 Forms SS-1 in a year. Most of the items received by the SASP are of low value. SASP personnel indicated that over 80% of the proceeds from the sale of state surplus property are from selling vehicles. During fiscal year 2001, total sale receipts were \$1.5 million, so about \$1.2 million was from vehicles. Therefore, only \$300,000 was received for the remaining numerous items handled by the SASP.

In 15 CSR 40-2.031 Control of Fixed Assets, the State Auditor specifies a threshold of \$1,000 for an item of equipment to be accounted for as a fixed asset. Equipment items that cost less than \$1,000 do not have to be accounted for as fixed assets. The SASP could significantly reduce the time currently used to report and track surplus property if the SASP would use the current \$1,000 threshold specified by the State Auditor. The SASP could have less stringent accounting procedures and records for items with an original cost under \$1,000, but have more stringent procedures and records for items with an original cost of \$1,000 or more and certain property items under \$1,000 but considered sensitive (attractive or easily pilfered).

With this time reduction, the SASP should be able to maintain complete and accurate perpetual inventory records for the significant items (over \$1,000 and sensitive). The time reduction should also allow state agencies to deliver unneeded property without prior authorization from the SASP, which could eliminate the need for temporary storage facilities at state agencies.

- B. The SASP does not maintain perpetual inventory records to account for property received and disposed of. Instead, the SASP uses the Forms SS-1 to account for state surplus property on hand. Property is assigned an inventory number which consists of the month of property transfer, the sequential Form SS-1 number, and an item number which corresponds with the line number on the Form SS-1.

When property is redistributed to other state agencies, sold by redistribution to eligible donees, or sold to individuals by auction or sealed bid, the inventory number is used to identify the property and to record the property redistribution or sale.

Property on hand can only be determined through comparisons of the Forms SS-1 and the property redistribution or sale documentation, and physical inventory counts are not conducted of state-owned surplus property. Adequate inventory records are necessary to properly account for surplus property items.

- C. State agencies may request local disposal authorization from SASP on items which have little or no transfer or sale value. Items that may be considered for local disposal include condemned wood furniture; broken, torn or wet stuffed couches and chairs; mattresses; potentially hazardous material; used tires; batteries; and condemned appliances. When requesting local disposal, state agencies complete the required Form SS-1 and indicate local disposal is requested. For all requests approved by the SASP, a local disposal authorization form is distributed by the SASP to the state agency.

Local disposal may be made by soliciting bids for the property or through abandonment and distribution of the property. The SASP requires the state agencies to document the method of disposal on the local disposal authorization form and to return the completed form to the SASP. The SASP does not have procedures in place to ensure that all local disposal authorization forms are completed and returned to the SASP. To safeguard against possible theft or misuse of state property, the SASP needs to ensure that all state agencies granted local disposal authority return the completed local disposal authorization form. The SASP should then review the form to ensure it adequately documents the appropriate local disposal process.

WE RECOMMEND the SASP:

- A. Consider alternative procedures and records for surplus property items under \$1,000 to reduce the time and effort required to account for these items. In addition, the SASP should allow state agencies to drop off unneeded property as necessary to limit the need for state agencies to store property awaiting disposal.
- B. Implement a perpetual inventory system for state surplus property and periodically compare the perpetual inventory to physical inventory counts.
- C. Establish procedures to ensure all local disposal authorization forms are appropriately completed and returned to the SASP.

AUDITEE'S RESPONSE

- A. *The SASP agrees to consider alternative procedures and records for surplus property items under \$1,000. The SASP has significantly reduced the necessity for state agencies to store property awaiting disposal through local disposal, sealed bids and off-site auctions. The SASP is not aware of issues regarding storage of property awaiting disposal by agencies.*
- B. *The SASP agrees. However, system costs limit our ability to obtain a data system meeting our needs. The SASP will continue to investigate cost effective solutions.*
- C. *The SASP agrees.*

4. Federal Surplus Property On Hand
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The General Services Administration (GSA) requires the SASP to maintain adequate inventory procedures and records to account for and control surplus property when requested, received, stored, and distributed. The SASP maintains two types of inventory records, line items and F-items. Line items are accounted for by each item and consist of the larger, more expensive items such as vehicles and heavy equipment. F-items are the less costly items which are accounted for in broad groupings and valued at an average unit cost. There are about fifty F-item groupings. Examples of F-items include plumbing supplies, hand tools, office supplies, furniture, tires, and metals. The inventory records account for property in quantities, such as number of items or by weight, and by the federal government's original acquisition cost.

We reviewed the supply of federal surplus property on hand counted by the SASP personnel during September 2001, and noted several items which exceeded a six month's supply. Examples of these items include the following:

Description	Quantity On Hand	Issued during the year ended June 30, 2001	Months Supply On Hand
Medical equipment - supplies	24,600	3,252	91
Metals (pounds)	322,636	56,093	69
Hand tools	88,666	18,853	56
Clothing	74,443	17,519	51
Shelving (pounds)	138,225	32,248	51

We also noted quantities of other F-items that appear to exceed the current needs of donees as follows:

<u>Description</u>	<u>Quantity on Hand</u>	<u>Acquisition Cost</u>
Aluminum, copper, brass, etc. (pounds)	54,331	\$ 230,979
Hardware (pounds)	25,162	364,194
Hardware and abrasives	23,582	316,193
Luggage and bags	8,623	138,088
Textile fabrics, tents, yarn, thread, flags	7,852	589,347
Footwear	7,833	438,779

The above information illustrates inventory items in excess of current needs. Excess inventories causes an unnecessary burden on staff to maintain the property and inventory records. The SASP should only acquire items in quantities that donees will purchase in a reasonable time.

WE RECOMMEND the SASP obtain surplus property in quantities to meet the current needs of donees and reduce inventory levels.

AUDITEE'S RESPONSE

The SASP has and will continue its efforts to reduce inventory.

5.	Donee Visits
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The SASP is responsible for enforcing donee compliance with federal program guidelines. The State Plan of Operations requires the SASP to perform a physical inspection or requires the donee to submit a written utilization report during the restriction period, which is either one year or eighteen months as explained in the following paragraph.

Section 101-44.2, Federal Property Management Regulation, requires that surplus property be used only for its approved purpose, placed in use within one year, and used for one year by the eligible donee. If the item has an original acquisition cost of \$5,000 or more, or is a passenger motor vehicle, the utilization period is eighteen months instead of one year. The donee is not allowed to sell, trade, cannibalize, or otherwise dispose of the property within the utilization period without prior approval from the SASP or the GSA. If the donee cannot meet these requirements, the donee is required to return the property to the SASP at the donee's expense. If the property is disposed without SASP or GSA approval, the donee may be required to pay the fair market value of the property. When the restriction period expires, the SASP and the GSA are no longer responsible to monitor donee compliance. Rather, the property is subject to the local laws and policies of the donee.

As part of the audit, we selected seven donees to visit based on such factors as volume and frequency of purchases and unusual items purchased. We reviewed distribution documents and utilization reports and performed our donee visits in September 2001.

We noted one instance of noncompliance regarding property utilization during our donee visits. One item could not be found, and the donee was unable to provide documentation to support disposition. The State Fair Community College acquired a Royal Master Grinder that had an original acquisition cost of \$15,737 for a service charge of \$1,000 on May 25, 2000. The donee indicated that in September 2001, the grinder had been traded to a private individual at no cost to either party. This trade occurred two months prior to the end of the utilization period, which violated program regulations.

WE RECOMMEND the SASP contact the donee and take appropriate action to resolve the instance of noncompliance.

AUDITEE'S RESPONSE

The SASP agrees and will take appropriate action.

6. Fuel Tanks

The SASP maintains a 300 gallon diesel fuel tank and a 300 gallon gasoline fuel tank. All employees have access to the tanks. Logs are not maintained to record fuel usage or to identify the vehicles and machinery filled with fuel. Since the SASP does not maintain fuel usage logs, a reconciliation cannot be performed between fuel purchased, fuel used, and fuel on hand.

Access to fuel tanks should be limited to authorized individuals. In addition, usage logs should be maintained and reviewed by supervisory personnel to ensure the logs are complete and accurate. Fuel purchases should be reconciled to fuel usage and significant differences should be investigated.

WE RECOMMEND the SASP limit access to the fuel tanks, maintain complete and accurate fuel logs, and reconcile fuel usage to fuel purchases.

AUDITEE'S RESPONSE

The SASP agrees and has implemented a log on fuel tanks in August, 2001. This log includes who fuels and what vehicle the fuel is used in. Usage is reconciled when tanks are filled.

This report is intended for the information of the management of the State Agency for Surplus Property and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

OFFICE OF ADMINISTRATION
DIVISION OF PURCHASING AND MATERIALS MANAGEMENT
STATE AGENCY FOR SURPLUS PROPERTY
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The Missouri State Agency for Surplus Property (SASP) is authorized by Sections 37.075 through 37.090, RSMo 2000. Since July 1, 1974, the SASP has been under the Division of Purchasing and Materials Management within the Office of Administration.

The federal General Services Administration oversees the SASP management of federal property. The SASP screens this property and, after approval by the General Services Administration, receives the property for distribution to eligible donees. Eligible donees include public agencies, not-for-profit educational and public health activities, agencies that primarily serve the homeless, agencies that provide assistance to the needy, and agencies that receive funds from the Older Americans Act.

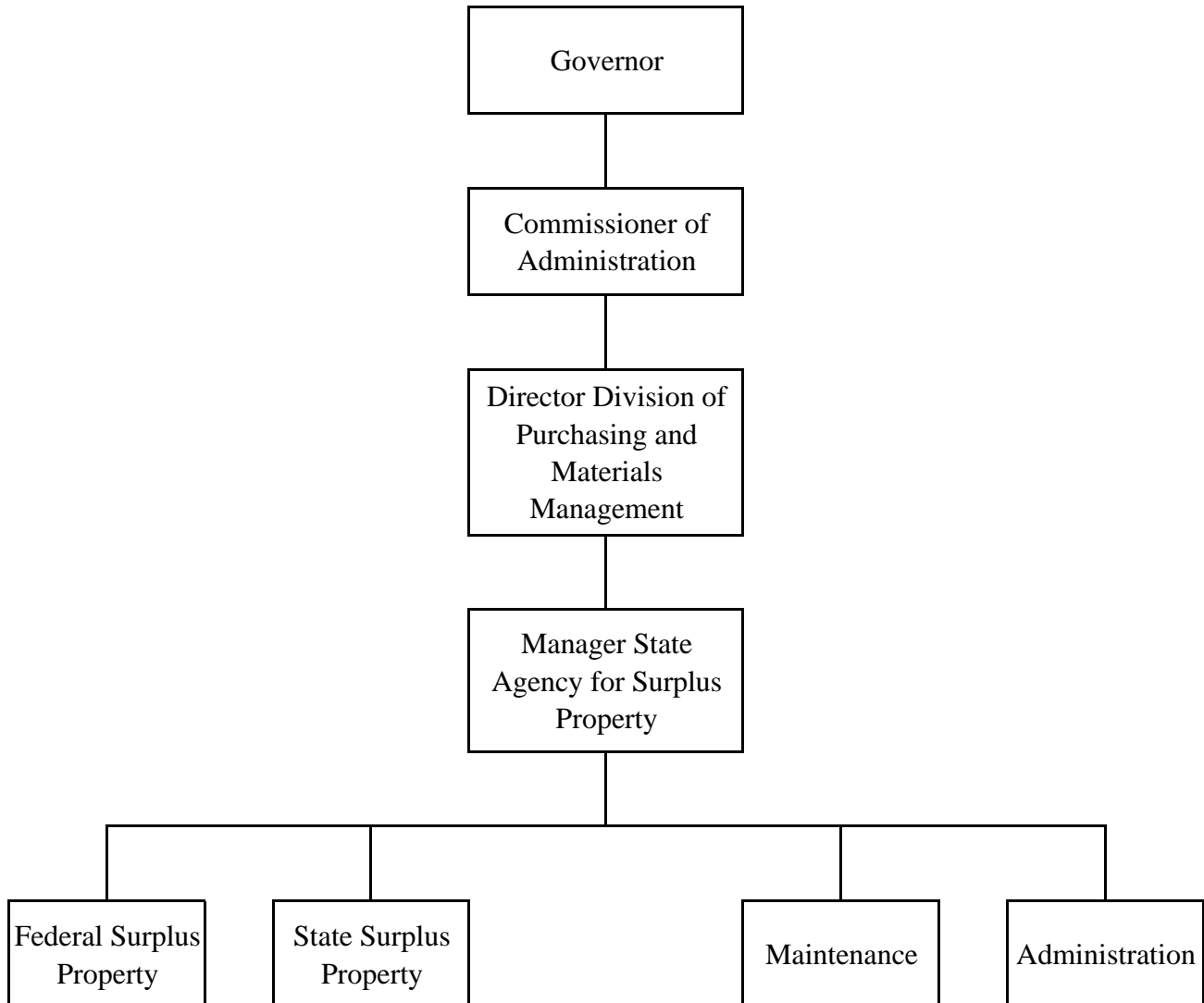
In addition to the federal donation program, SASP operates the state surplus property program. State agencies transfer their surplus property to the SASP. The SASP allows eligible donees to obtain the state surplus property. The SASP may also sell state surplus property to the general public by auction or sealed bid.

The SASP is designed to be self-sustaining. Eligible donees pay a nominal service charge to obtain property. In addition, the SASP retains a percentage of the proceeds from sales to the public by sealed bid or auction.

Marilyn Steffen has served as Manager of the State Agency for Surplus Property since January 1, 1998. On June 30, 2001, the agency employed twenty-two full time employees, one part-time employee, and also uses inmate labor in its operations.

The organization chart follows.

OFFICE OF ADMINISTRATION
DIVISION OF PURCHASING AND MATERIALS MANAGEMENT
STATE AGENCY FOR SURPLUS PROPERTY
ORGANIZATION CHART
JUNE 30, 2001



Appendix A

STATE AGENCY FOR SURPLUS PROPERTY
FEDERAL SURPLUS PROPERTY FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND NET INCOME

	Year Ended June 30,	
	2001	2000
REVENUES		
Sales	\$ 2,190,424	1,925,607
Federal Reimbursements	30,016	43,448
Total Revenues	2,220,440	1,969,055
Less: Sales Returns and Allowances	48,015	49,074
Net Operating Revenue	2,172,425	1,919,981
COST OF GOODS ACQUIRED		
Transportation Expenses	482,708	475,208
Material Preparation Expenses	18,817	20,934
Cost of Goods - Automobiles	902,781	703,447
Total Cost of Merchandise	1,404,306	1,199,589
GROSS PROFIT	768,119	720,392
OPERATING EXPENSES		
Personal Services	788,103	710,446
Travel and Vehicle Expense	24,047	25,074
Office Expense	16,741	18,322
Communication Expense	15,431	16,766
Institutional and Physical Plant Expense	38,421	61,112
Data Processing Expense and Equipment	1,303	2,506
Professional Services	9,418	13,095
Other Expenses	66,879	59,239
Total Operating Expenses	960,343	906,560
NET OPERATING INCOME (LOSS)	(192,224)	(186,168)
OTHER INCOME / EXPENSE		
Interest Income	102,018	101,589
Recycling Income	37,003	17,311
Recycling Expense	(19,261)	(12,967)
Miscellaneous Income	902	63
Loss on Disposition of Assets	(13,019)	(906)
Total Other Income (Loss)	107,643	105,090
NET INCOME (LOSS)	\$ (84,581)	(81,078)

Appendix B

STATE AGENCY FOR SURPLUS PROPERTY PROCEEDS OF SURPLUS PROPERTY FUND COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH

	Year Ended June 30,	
	2001	2000
RECEIPTS		
Cost Reimbursements	\$ 947	0
Equipment Sales	1,462,734	1,220,519
Total Receipts	<u>1,463,681</u>	<u>1,220,519</u>
DISBURSEMENTS		
Personal Services	730	1,265
Administrative Supplies	27	54
Administrative Operating Supplies	5,333	9,907
Business Services	39,842	26,419
Professional Services	6,175	7,440
Transportation Maintenance and Repair Services	802	186
Building and Equipment Rentals	830	480
Other Miscellaneous Expenses	2,800	3,600
Refunds	1,070	1,548
Program Distributions	<u>1,204,923</u>	<u>1,263,978</u>
Total Disbursements	<u>1,262,532</u>	<u>1,314,877</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	201,149	(94,358)
OTHER FINANCING SOURCES (USES)		
Non Appropriated Transfers	44	44
Transfers for Fringe Benefits	(196)	(319)
Transfer for Hancock Refund	<u>(4,535)</u>	<u>(10,864)</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS AND OTHER FINANCING SOURCES (USES)	196,462	(105,497)
CASH BALANCE, JULY 1	308,197	413,694
CASH BALANCE, JUNE 30	<u>\$ 504,659</u>	<u>308,197</u>

Appendix C

STATE AGENCY FOR SURPLUS PROPERTY
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Year Ended June 30,					
	2001			2000		
	Appropriations	Expenditures	Lapsed Balances	Appropriations	Expenditures	Lapsed Balances
FEDERAL SURPLUS PROPERTY FUND						
Fixed Price Vehicle Program	\$ 763,000	720,828	42,172	916,000	907,634	8,366
Personal Service	671,017	598,673	72,344	641,770	574,193	67,577
Expense and Equipment	752,884	518,236	234,648	752,884	570,448	182,436
Recycling Program	20,000	19,121	879	13,000	12,967	33
Division of Accounting - Personal Service	39,018	39,003	15	37,459	35,561	1,898
Total Federal Surplus Property Fund	2,245,919	1,895,861	350,058	2,361,113	2,100,803	260,310
PROCEEDS OF SURPLUS PROPERTY FUND						
Distribution of Sale Proceeds	1,090,000	999,957	90,043	1,465,555	1,462,569	2,986
Total Proceeds of Surplus Property Fund	1,090,000	999,957	90,043	1,465,555	1,462,569	2,986
Total All Funds	\$ 3,335,919	2,895,818	440,101	3,826,668	3,563,372	263,296

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